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STAHL's Failure to File Returns

4. Since at least in or about 2010, LEWIS STAHL, the defendant, has owned and operated the Medical Technology Company, a limited liability company ("LLC") which develops and sells medical software applications. The Medical Technology Company holds itself out as a provider of "computer ready" and "fully mobile" applications, which allow physicians to prescribe medications and to order and view diagnostic information, lab results, and cardiology/radiology images.

5. Between in or about 2010 and in or about 2014, the Medical Technology Company earned over \$32 million in gross income. Less business expenses, these earnings resulted in over \$21 million in business income to LEWIS STAHL, the defendant, which he accessed by using business bank accounts and business credit cards. STAHL used this money to fund the purchase of personal items for himself such as clothing, jewelry, watches, real estate rentals, country club benefits, and a firearms collection.

6. Prior to 2015, despite earning this business income from the Medical Technology Company, LEWIS STAHL, the defendant, failed to file U.S. Individual Tax Returns, Forms 1040, reporting any of the income to the IRS. The Medical Technology Company, likewise, failed to file partnership or corporate tax returns reporting any of the income to the IRS.

**STAHL's Lies to His Accountant and His Delinquent, False Returns**

7. In or around March of 2015, an IRS revenue agent (the "IRS Revenue Agent") contacted LEWIS STAHL, the defendant, in light of STAHL's failure to file Forms 1040 for the tax years 2010 through 2014. The IRS Revenue Agent asked STAHL to address the situation by filing delinquent Forms 1040s for those years (the "Delinquent Returns").

8. Shortly thereafter, LEWIS STAHL, the defendant, retained a certified public accountant (the "Accountant") based in White Plains, New York to file the Delinquent Returns for STAHL.

9. On approximately two occasions, the Accountant spoke with LEWIS STAHL, the defendant, over the telephone to gather information from STAHL concerning the amount of income to declare to the IRS in the Delinquent Returns. STAHL told the Accountant, in sum and substance, that he had failed to file Forms 1040 in the past because he had payroll tax problems with the IRS and "stuck his head in the sand." STAHL also indicated to the Accountant that he did not have any personal bank accounts in his name because he believed the IRS would seize any such accounts. STAHL further stated to the Accountant, in sum and substance, and falsely, that he was a "W-2" employee only of the Medical Technology Company, that his W-2 income was his only income, and that he had no ownership interest in the Medical

Technology Company. In truth and in fact, STAHL had an ownership interest in the Medical Technology Company, and had earned over \$21 million in business income from the company, well beyond the income reported on his W-2s.


10. Based on the information from LEWIS STAHL, the defendant, the Accountant filed the Delinquent Returns for STAHL, which covered the tax years 2010 through 2014, and which the IRS received in or around May of 2015. However, as a result of the lies that STAHL told the Accountant, the Delinquent Returns that the Accountant filed with the IRS were false and fraudulent. Specifically, the Delinquent Returns falsely claimed that STAHL's total income was \$38,652 in 2010; \$7,115 in 2011; \$84,615 in 2012; \$100,000 in 2013; and \$100,000 in 2014. The Delinquent Returns further falsely reported that STAHL did not receive any business income in any of these years, and failed to include a Schedule C detailing the significant amount of business income that STAHL earned from the Medical Technology Company.

11. The failure of LEWIS STAHL, the defendant, to report over \$21 million in business income to the IRS - first by failing to file returns, and then by causing the false Delinquent Returns to be filed by the Accountant - resulted in a loss to the IRS of over \$6.3 million in taxes due and owing.

Statutory Allegations

12. From in or about 2010, through in or about 2015, in the Southern District of New York and elsewhere, LEWIS STAHL, the defendant, willfully and knowingly did attempt to evade and defeat the payment of a substantial part of the income tax due and owing by STAHL to the United States of America for the tax years 2010 through 2014, by various means, including, among other things, failing to file United States Individual Income Tax Returns, Forms 1040, for the tax years 2010 through 2014, and then causing false and fraudulent delinquent Forms 1040 for those tax years to be filed in 2015.

(Title 26, United States Code, Section 7201.)

  
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GEOFFREY S. BERMAN  
United States Attorney

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UNITED STATES DISTRICT COURT  
SOUTHERN DISTRICT OF NEW YORK

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UNITED STATES OF AMERICA

- v. -

LEWIS STAHL,

Defendant.

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INFORMATION

18 Cr.

(26 U.S.C. § 7201.)

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GEOFFREY S. BERMAN  
United States Attorney.

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